From: Lauren Loricchio <lauren.loricchio@taxanalysts.org>

Sent: 2/26/2019 2:35:40 PM **To:** Joshua Higginbotham

Subject: RE: Opportunity zone legislation

Sounds good, I'll look out for your call!

From: Joshua Higginbotham < Joshua. Higginbotham@wvhouse.gov>

Sent: Tuesday, February 26, 2019 2:29 PM

To: Lauren Loricchio < lauren.loricchio@taxanalysts.org>

Subject: Re: Opportunity zone legislation

EXTERNAL EMAIL: use caution.

Ill reach out soon. Thanks for contacting me!

Get Outlook for iOS

From: Lauren Loricchio < lauren.loricchio@taxanalysts.org >

Sent: Tuesday, February 26, 2019 1:40 PM

To: Joshua Higginbotham

Subject: Opportunity zone legislation

Hi, Del. Higginbotham.

My name is Lauren Loricchio and I'm a reporter for Tax Notes, a national tax news publication. I'm writing an article about your bill HB 2828, which looks like it would adopt federal tax breaks for opportunity zones in West Virginia. I was hoping to find out why the legislation is needed – has the state not conformed to the federal tax code regarding opportunity zones?

If you're available to talk for a few minutes, I can be reached at 703-533-4676. My deadline for the article is 4 pm. Thanks and I look forward to hearing from you.

Best,

Lauren

Lauren Loricchio Reporter Tax Analysts C: 347-731-3183 O: 703-533-4676

Twitter: @laurenloricchio

www.taxnotes.com

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